

**CÔNG TY CỔ PHẦN HÀNG  
TIÊU DÙNG MASAN  
MASAN CONSUMER  
CORPORATION**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập - Tự do - Hạnh phúc  
THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

Số: ~~0128~~ 1 /2026/CV-MSC  
No: /

Tp. Hồ Chí Minh, ngày 28 tháng 01 năm 2026  
....., day ... month ... year .....

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ  
PERIODIC INFORMATION DISCLOSURE**

**Kính gửi: Ủy ban chứng khoán Nhà nước  
Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh  
To: State Securities Commission  
Hochiminh Stock Exchange**

1. Tên tổ chức/*Name of organization*: **CÔNG TY CỔ PHẦN HÀNG TIÊU DÙNG MASAN**  
- Mã chứng khoán/*Stock code*: **MCH**  
- Địa chỉ/*Address*: Số 23 Lê Duẩn, Phường Sài Gòn, Thành phố Hồ Chí Minh  
- Điện thoại liên hệ/*Tel.*: 028. 62555660 Fax: 028. 38109463  
- E-mail: [yen@msn.masangroup.com](mailto:yen@msn.masangroup.com) / [information@msc.masangroup.com](mailto:information@msc.masangroup.com)  
- Website: <https://masanconsumer.com/>

2. Nội dung thông tin công bố/*Contents of disclosure*:

- Báo cáo tài chính hợp nhất và riêng lẻ Quý 4/2025  
*Consolidated and separate Financial Statement 4Q2025.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 28/01/2026 tại đường dẫn <https://masanconsumer.com/> / *This information was published on the company's website on 28 January 2026, as in the link <https://masanconsumer.com/>:*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

**\* Tài liệu đính kèm/*Attached documents*:**

- Báo cáo tài chính hợp nhất và riêng lẻ Quý 4/2025 / *Consolidated and separate Financial Statement 4Q2025*

**Đại diện tổ chức  
Organization representative**

Người UQ CBTT

*Person authorized to disclose information  
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)  
(Signature, full name, position, and seal)*



**Đỗ Thị Hoàng Yên**

**Masan Consumer Corporation**

Quarterly Separate Financial Statements  
for the period ended 31 December 2025



## Masan Consumer Corporation Corporate Information

### Enterprise Registration Certificate No.

0302017440

31 May 2000

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is dated 4 September 2025. The Enterprise Registration Certificate and its amendments were issued by the Department of Finance of Ho Chi Minh City.

### Board of Directors

Mr Danny Le	Chairman
Mr Truong Cong Thang	Member
Ms Nguyen Hoang Yen	Member
Mr Nguyen Thieu Quang	Member
Ms Nguyen Thi Thu Ha	Member
Mr Truong Nhat Quang	Member
	(from 13 November 2025)
Ms Nguyen Thu Hien	Member
	(until 13 November 2025)

### Audit Committees

Mr Truong Nhat Quang	Chairman
	(from 17 November 2025)
Ms Nguyen Thu Hien	Chairwoman
	(until 17 November 2025)
Mr Nguyen Thieu Quang	Member

### Board of Management

Mr Truong Cong Thang	Chief Executive Officer
Ms Nguyen Hoang Yen	Deputy Chief Executive Officer
Mr Pham Hong Son	Deputy Chief Executive Officer
Mr Pham Dinh Toai	Deputy Chief Executive Officer
	(from 3 November 2025)

### Registered Office

23 Le Duan, Sai Gon Ward  
Ho Chi Minh City  
Vietnam

**Masan Consumer Corporation**  
**Separate balance sheet as at 31 December 2025**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC*  
*dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	31/12/2025 VND	1/1/2025 VND
<b>ASSETS</b>				
<b>Current assets</b> (100 = 110 + 120 + 130 + 140 + 150)	<b>100</b>		<b>12,387,228,925,965</b>	<b>6,385,483,742,835</b>
<b>Cash and cash equivalents</b>	<b>110</b>	<b>4</b>	<b>6,657,178,522,986</b>	<b>4,266,833,729,774</b>
Cash	111		24,278,522,986	10,850,841,169
Cash equivalents	112		6,632,900,000,000	4,255,982,888,605
<b>Short-term financial investments</b>	<b>120</b>		<b>2,602,012,672,984</b>	<b>50,731,443,768</b>
Trading securities	121	5(a)	2,400,812,672,984	-
Held-to-maturity investments	123	5(b)	201,200,000,000	50,731,443,768
<b>Accounts receivable – short-term</b>	<b>130</b>		<b>1,969,735,490,682</b>	<b>1,174,414,243,722</b>
Accounts receivable from customers	131		1,026,738,904,753	958,677,505,334
Prepayments to suppliers	132		32,437,719,040	27,765,143,898
Other short-term receivables	136	7(a)	910,558,866,889	187,971,594,490
<b>Inventories</b>	<b>140</b>	<b>8</b>	<b>1,059,448,595,338</b>	<b>880,334,796,121</b>
Inventories	141		1,090,810,243,042	913,504,498,603
Allowance for inventories	149		(31,361,647,704)	(33,169,702,482)
<b>Other current assets</b>	<b>150</b>		<b>98,853,643,975</b>	<b>13,169,529,450</b>
Short-term prepaid expenses	151		14,581,186,515	13,169,529,450
Deductible value added tax	152		84,272,457,460	-

*The accompanying notes are an integral part of these separate financial statements*

**Masan Consumer Corporation**  
**Separate balance sheet as at 31 December 2025 (continued)**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC*  
*dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	31/12/2025 VND	1/1/2025 VND
<b>Long-term assets</b> (200 = 210 + 220 + 240 + 250 + 260)	<b>200</b>		<b>19,056,832,867,332</b>	<b>17,079,438,730,470</b>
<b>Accounts receivable – long-term</b>	<b>210</b>		<b>7,970,144,594,075</b>	<b>7,542,291,642,676</b>
Long-term loans receivable	215	6	7,927,953,078,348	3,800,032,657,530
Other long-term receivables	216	7(b)	42,191,515,727	3,742,258,985,146
<b>Fixed assets</b>	<b>220</b>		<b>52,040,711,992</b>	<b>42,534,036,017</b>
Tangible fixed assets	221	9	42,759,152,270	30,736,484,362
<i>Cost</i>	222		81,571,883,213	82,316,437,849
<i>Accumulated depreciation</i>	223		(38,812,730,943)	(51,579,953,487)
Intangible fixed assets	227	10	9,281,559,722	11,797,551,655
<i>Cost</i>	228		300,584,080,030	299,241,715,425
<i>Accumulated amortisation</i>	229		(291,302,520,308)	(287,444,163,770)
<b>Long-term work in progress</b>	<b>240</b>		<b>47,944,026,569</b>	<b>33,624,790,946</b>
Construction in progress	242	11	47,944,026,569	33,624,790,946
<b>Long-term financial investments</b>	<b>250</b>		<b>9,233,271,509,348</b>	<b>9,043,271,509,348</b>
Investment in subsidiaries	251	5(c)	9,233,271,509,348	9,043,271,509,348
<b>Other long-term assets</b>	<b>260</b>		<b>1,753,432,025,348</b>	<b>417,716,751,483</b>
Long-term prepaid expenses	261	12	1,448,268,194,811	58,608,923,039
Deferred tax assets	262		305,163,830,537	359,107,828,444
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>31,444,061,793,297</b>	<b>23,464,922,473,305</b>

*The accompanying notes are an integral part of these separate statements*

**Masan Consumer Corporation**  
**Separate balance sheet as at 31 December 2025 (continued)**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	31/12/2025 VND	1/1/2025 VND
<b>RESOURCES</b>				
<b>LIABILITIES (300 = 310 + 330)</b>	<b>300</b>		<b>12,448,985,546,760</b>	<b>12,885,318,202,937</b>
<b>Current liabilities</b>	<b>310</b>		<b>10,148,732,050,436</b>	<b>11,092,752,990,164</b>
Accounts payable to suppliers	311	13	3,071,114,350,741	2,372,894,193,946
Advances from customers	312		122,327,018,208	64,031,871,415
Taxes payable to State Treasury	313	14	172,647,552,098	245,925,153,694
Accrued expenses	315	15	1,665,920,758,081	1,942,382,366,843
Other short-term payables	319	16(a)	26,722,371,308	22,519,404,266
Short-term borrowings	320	17(a)	5,090,000,000,000	6,445,000,000,000
<b>Long-term liabilities</b>	<b>330</b>		<b>2,300,253,496,324</b>	<b>1,792,565,212,773</b>
Other long-term payables	337	16(b)	27,253,496,324	28,165,212,773
Long-term borrowings	338	17(b)	2,273,000,000,000	1,764,400,000,000
<b>EQUITY (400 = 410)</b>	<b>400</b>		<b>18,995,076,246,537</b>	<b>10,579,604,270,368</b>
<b>Owners' equity</b>	<b>410</b>	<b>18</b>	<b>18,995,076,246,537</b>	<b>10,579,604,270,368</b>
Share capital	411	19	10,676,207,460,000	7,355,531,790,000
Share premium	412	19	3,648,154,315,858	3,648,755,415,858
Treasury shares	415	19	(994,666,327,121)	(994,666,327,121)
Undistributed profits after tax	421		5,665,380,797,800	569,983,391,631
- Undistributed profits after tax brought forward	421a		-	-
- Undistributed profit after tax for the current period/prior period	421b		5,665,380,797,800	569,983,391,631
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>31,444,061,793,297</b>	<b>23,464,922,473,305</b>

26-01-2025

Prepared by:

  
 Phan Thi Thuy Hoa  
 Chief Accountant

Approved by:

  
 Huynh Viet Thang  
 Chief Financial Officer



  
 Nguyen Hoang Yen  
 Authorised Representative

*The accompanying notes are an integral part of these separate statements*

**Masan Consumer Corporation**  
**Separate statement of income for the period ended 31 December 2025**

**Form B 02a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	Quarter IV		Period to date	
			From 1/10/2025 to 31/12/2025 VND	From 1/10/2024 to 31/12/2024 VND	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
Revenue from sale of goods and provision of services	01	21	9,106,086,662,655	8,819,581,001,925	30,001,874,290,655	30,355,932,466,016
Revenue deductions	02	21	59,192,533,717	66,120,999,070	246,298,981,410	215,681,525,107
<b>Net revenue (10 = 01 - 02)</b>	<b>10</b>	<b>21</b>	<b>9,046,894,128,938</b>	<b>8,753,460,002,855</b>	<b>29,755,575,309,245</b>	<b>30,140,250,940,909</b>
Cost of sales and provision of services	11	22	6,687,425,185,130	6,566,398,677,686	22,149,171,684,601	22,615,854,932,536
<b>Gross profit (20 = 10 - 11)</b>	<b>20</b>		<b>2,359,468,943,808</b>	<b>2,187,061,325,169</b>	<b>7,606,403,624,644</b>	<b>7,524,396,008,373</b>
Financial income	21	23	4,110,648,517,491	1,973,603,985,388	7,168,231,776,106	6,214,667,833,320
Financial expenses	22	24	103,806,492,914	86,920,121,922	428,531,712,499	237,041,827,069
<i>In which: Interest expense</i>	23		94,241,798,198	80,375,598,610	381,294,290,553	212,939,727,601
Selling expenses	25	25	1,622,869,069,763	1,452,384,731,082	5,574,494,357,465	5,731,593,249,269
General and administration expenses	26	26	221,667,440,380	215,643,446,485	693,091,094,988	658,100,933,011
<b>Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}</b>	<b>30</b>		<b>4,521,774,458,242</b>	<b>2,405,717,011,068</b>	<b>8,078,518,235,798</b>	<b>7,112,327,832,344</b>
Other income	31		21,330,396	182,454,383	217,040,185	362,500,897
Other expenses	32		5,950,596	3,565,177,233	1,757,853,745	3,572,444,882
<b>Results of other activities (40 = 31 - 32)</b>	<b>40</b>		<b>15,379,800</b>	<b>(3,382,722,850)</b>	<b>(1,540,813,560)</b>	<b>(3,209,943,985)</b>
<b>Accounting profit before tax (50 = 30 + 40) (carried forward to next page)</b>	<b>50</b>		<b>4,521,789,838,042</b>	<b>2,402,334,288,218</b>	<b>8,076,977,422,238</b>	<b>7,109,117,888,359</b>

*The accompanying notes are an integral part of these separate financial statements*

Masan Consumer Corporation  
 Separate statement of income for the period ended 31 December 2025 (continued)

Form B 02a – DN  
 (Issued under Circular No. 200/2014/TT-BTC  
 dated 22 December 2014 of the Ministry of Finance)

	Code	Note	Quarter IV		Period to date	
			From 1/10/2025 to 31/12/2025 VND	From 1/10/2024 to 31/12/2024 VND	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
Accounting profit before tax (brought forward from previous page)	50		4,521,789,838,042	2,402,334,288,218	8,076,977,422,238	7,109,117,888,359
Income tax expense – current	51		120,284,665,104	145,758,214,921	299,012,433,162	460,756,782,534
Income tax expense/ (benefit) – deferred	52		15,520,091,540	8,069,149,487	53,943,997,907	(11,497,457,096)
Net profit after tax (60 = 50 - 51 - 52)	60		4,385,985,081,398	2,248,506,923,810	7,724,020,991,169	6,659,858,562,921

26-01-2026

Prepared by:

  
 Phan Thi Thuy Hoa  
 Chief Accountant

Approved by:

  
 Huynh Viet Thang  
 Chief Financial Officer



  
 Nguyen Hoang Yen  
 Authorised Representative

The accompanying notes are an integral part of these separate statements

**Masan Consumer Corporation**  
**Separate statement of cash flows for the period ended 31 December 2025**  
**(Indirect method)**

**Form B 03a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC*  
*dated 22 December 2014 of the Ministry of Finance)*

	Code	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Accounting profit before tax</b>	<b>01</b>	<b>8,076,977,422,238</b>	<b>7,109,117,888,359</b>
<b>Adjustments for</b>			
Depreciation and amortisation	02	11,217,224,337	11,326,600,948
Allowances and provisions	03	79,043,669,415	90,984,460,385
Exchange gains arising from revaluation of monetary items denominated in foreign currencies	04	(25,986,861)	(146,486,003)
Losses/(gains) on disposals of fixed assets	05	66,614,684	(256,592,037)
Interest income, distributed profits and related income from investing activities	05	(7,156,410,603,360)	(6,201,854,124,892)
Interest expense and arrangement fees	06	393,798,856,946	216,142,038,909
<b>Operating profit before changes in working capital</b>	<b>08</b>	<b>1,404,667,197,399</b>	<b>1,225,313,785,669</b>
Change in receivables and other assets	09	(164,736,860,560)	48,299,893,621
Change in inventories	10	(258,157,468,632)	(152,201,180,824)
Change in payables and other liabilities	11	440,436,746,430	246,390,065,723
Change in prepaid expenses	12	(1,392,321,832,409)	210,077,012
Change in trading securities	13	(2,400,812,672,984)	1,993,875,585,603
		<b>(2,370,924,890,756)</b>	<b>3,361,888,226,804</b>
Interest and arrangement fee paid	14	(372,490,759,202)	(247,615,542,255)
Corporate income tax paid	15	(339,779,144,782)	(481,400,074,169)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>(3,083,194,794,740)</b>	<b>2,632,872,610,380</b>

*The accompanying notes are an integral part of these separate financial statements*

**Masan Consumer Corporation**  
**Separate statement of cash flows for the period ended 31 December 2025**  
**(Indirect method - continued)**

**Form B 03a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

Code	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for additions to fixed assets and other long-term assets	21 (47,724,721,538)	(46,811,321,731)
Proceeds from disposals of fixed assets	22 7,509,844,276	2,114,496,683
Payments for granting loans	23 (3,770,000,000,000)	(2,041,000,000,000)
Placement of term deposits to banks and payment for other investments	23 (229,200,000,000)	(12,233,250,673,768)
Receipts from collecting loans	24 -	1,980,000,000,000
Withdrawal of term deposits from banks and payment for other investments	24 3,278,731,443,768	20,146,819,230,000
Payments for investments in a subsidiary	25 (190,000,000,000)	(327,100,000,000)
Receipts of interests from deposits to banks, distributed profits, loans, trading securities and other investments	27 6,584,067,868,140	9,901,342,088,276
<b>Net cash flows from investing activities</b>	<b>30 5,633,384,434,646</b>	<b>17,382,113,819,460</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from share capital issued	31 3,320,074,570,000	119,339,600,000
Proceeds from bank borrowings	33 16,098,600,000,000	18,161,400,000,000
Payments to settle loan principals to banks	34 (16,945,000,000,000)	(15,797,000,000,000)
Payments of dividends	36 (2,633,513,161,600)	(22,992,734,685,700)
<b>Net cash flows from financing activities</b>	<b>40 (159,838,591,600)</b>	<b>(20,508,995,085,700)</b>
<b>Net cash flows during the period (50 = 20 + 30 + 40)</b>	<b>50 2,390,351,048,306</b>	<b>(494,008,655,860)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60 4,266,833,729,774</b>	<b>4,760,812,990,981</b>
<b>Effect of exchange rate fluctuations on cash and cash equivalents</b>	<b>61 (6,255,094)</b>	<b>29,394,653</b>
<b>Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61) (Notes 4)</b>	<b>70 6,657,178,522,986</b>	<b>4,266,833,729,774</b>
<b>NON-CASH TRANSACTION FROM INVESTING AND FINANCING ACTIVITIES</b>		
	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
Conversion of interest receivable to loans receivable principal	357,920,420,818	440,032,657,530

*The accompanying notes are an integral part of these separate financial statements*

**Masan Consumer Corporation**  
**Separate statement of cash flows for the period ended 31 December 2025**  
**(Indirect method - continued)**

**Form B 03a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

26-01-2026

Prepared by:

  
Phan Thi Thuy Hoa  
Chief Accountant

Approved by:

  
Huynh Viet Thang  
Chief Financial Officer



  
Nguyen Hoang Yen  
Authorised Representative

*The accompanying notes are an integral part of these separate financial statements*

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## **Masan Consumer Corporation**

### **Notes to the separate financial statements for the period ended 31 December 2025**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with these accompanying separate financial statements.

## **1. Reporting entity**

### **(a) Ownership structure**

Masan Consumer Corporation (“the Company”) is a joint stock company incorporated in Vietnam

### **(b) Principal activities**

The principal activities of the Company are to trade in food products; trade in non-alcoholic drinks and mineral water; trade in home and personal care products under Enterprise Registration Certificate No. 0302017440 on 31 May 2000 and its amendments issued by the Department of Finance of Ho Chi Minh City .

### **(c) Normal operating cycle**

The normal operating cycle of the Company is generally within 12 months.

### **(d) The Company’s structure**

As at 31 December 2025 the Company had 1,215 employees (1/1/2025: 1,654 employees).

## **2. Basis of preparation**

### **(a) Statement of compliance**

These separate financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting.

The Company prepares and issues its quarterly consolidated financial statements separately. For a comprehensive understanding of the consolidated financial position as at 31 December 2025 of the Company and its subsidiaries (collectively referred to as “the Group”), their consolidated results of operations and their consolidated cash flows for the period then ended, these quarterly separate financial statements should be read in conjunction with the quarterly consolidated financial statements of the Group as at 31 December 2025 and for the period then ended.

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**(b) Basis of measurement**

These separate financial statements, except for the separate statement of cash flows, are prepared on the accrual basis using the historical cost concept. The separate statement of cash flows is prepared using the indirect method.

**(c) Annual accounting period**

The annual accounting period of the Company is from 1 January to 31 December. These separate financial statements are prepared for period ended 31 December 2025.

**(d) Accounting and presentation currency**

The Company's accounting currency is Vietnam Dong ("VND") which is also the currency used for financial statements presentation purposes.

**(e) Corresponding figures**

The corresponding figures as at 1 January 2025 were brought forward from the audited figures as at 31 December 2024.

**3. Summary of significant accounting policies**

The following significant accounting policies have been adopted by the Company in the preparation of these separate financial statements.

**(a) Foreign currency transactions**

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the separate statement of income.

**(b) Cash and cash equivalents**

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.



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**(c) Investments**

**(i) Trading securities**

Trading securities are bonds and certificates of deposit held by the Company for trading purpose i.e. purchased for resale with the aim of making profits over a short period of time. Trading securities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, they are measured at cost less interest income for the period before investment acquisition date and allowance for diminution in value. An allowance is made for diminution in value of trading securities if market price of the securities item falls below its carrying amount. The allowance is reversed if the market price subsequently increases after the allowance was recognised. An allowance is reversed only to the extent that the securities' carrying amount does not exceed the carrying amount that has been determined if no allowance had been recognised.

**(ii) Held-to-maturity investments**

Held-to-maturity investments are those that the Board of Management of the Company have the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks. These investments are stated at costs less allowance for doubtful debts

**(iii) Investments in subsidiaries**

For the purpose of these separate financial statements, investments in subsidiaries are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment value if the subsidiary has suffered a loss. The allowance is reversed if the subsidiary subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

**(d) Accounts receivable from customers and other receivables**

Accounts receivable from customers and other receivables are stated at cost less allowance for doubtful debts.

**(e) Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and the directed costs to sell.

The Company applies the perpetual method of accounting for inventories.

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**(f) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the separate statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

**(ii) Depreciation**

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ leasehold improvements	3 – 7 years
▪ machinery and equipment	3 – 14 years
▪ motor vehicles	3 – 7 years
▪ office equipment	3 – 8 years

**(g) Intangible fixed assets**

**(i) Software**

Cost of acquiring a new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible fixed asset. Software cost is amortised on a straight-line basis over their useful lives ranging from 4 years to 10 years.

**(ii) Brand name**

Cost of acquiring a brand name is capitalised and treated as an intangible fixed asset and is amortised on a straight-line basis over 10 years.

**(h) Construction in progress**

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation

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**(i) Long-term prepaid expenses**

**(i) Tools and supplies**

Tools and supplies also include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Cost of those assets is amortised on a straight-line basis over a period ranging from 2 years to 3 years.

**(ii) Loan arrangement costs**

Loan arrangement costs are initially recognised at cost and amortised on a straight-line basis over the terms of the related loans.

**(iii) Prepaid office rental fees**

Prepaid office rental fees include advance payments for office leases covering multiple periods, as well as other directly related costs under the lease agreements. These expenses are amortized on a straight-line basis over the term of the respective lease agreements.

**(j) Accounts payable to suppliers and other payables**

Accounts payable to suppliers and other payables are stated at their costs.

**(k) Provisions**

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

**(l) Equity**

**(i) Share capital and share premium**

Ordinary shares are classified as equity. Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issuance of shares, net of tax effects. Such costs are recognised as a deduction from share premium. The excess of proceeds from issuance of shares over the par value of shares issued is recorded as share premium.

**(ii) Treasury shares**

Treasury shares are recognised only in respect of repurchased shares which are aggregated fractions of share arising when the Company issues shares to pay dividends or issues shares from equity reserves in accordance with an approved issuance plan. In all other cases, when shares recognised as equity are repurchased, their par value amount is recognised as a reduction to share capital. The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium.

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**(m) Taxation**

Income tax on the separate profit or loss for the period comprises current and deferred tax. Income tax is recognised in the separate statement of income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

**(n) Revenue**

**(i) Sale of goods**

Revenue from sale of goods is recognised in the separate statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue from sale of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

**(ii) Provision of services**

Revenue from provision of services is recognised in the separate statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due

**(o) Financial income and financial expenses**

**(i) Financial income**

Financial income mainly comprises interest income from deposits at banks, loans receivable, trading securities and other investing activities, distributed profits from subsidiaries and foreign exchange gains.

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

Profits distributed by subsidiaries are recognised when the right to receive profits distributed by subsidiaries is established. Distributed profits which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

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**(ii) Financial expenses**

Financial expenses mainly comprise interest expense on borrowings from banks, loan arrangement fees, foreign exchange losses and other financial expenses.

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

**(p) Operating lease payments**

Payments made under operating leases are recognised in the separate statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the separate statement of income as an integral part of the total lease expense, over the term of the lease.

**(q) Related parties**

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Related companies refer to the parent company, the ultimate parent company and their subsidiaries and associates.

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**4. Cash and cash equivalents**

	31/12/2025 VND	1/1/2025 VND
Cash on hand	-	149,011,258
Cash at banks	24,278,522,986	10,701,829,911
Cash equivalents	6,632,900,000,000	4,255,982,888,605
Cash and cash equivalents in the separate statement of cash flows	6,657,178,522,986	4,266,833,729,774

Cash equivalents represented term deposits at banks with original terms to maturity of three months or less from their transaction dates.

**5. Financial investments**

	31/12/2025 VND	1/1/2025 VND
<b>Short-term financial investments</b>		
Trading securities (a)	2,400,812,672,984	-
Held-to-maturity investments (b)	201,200,000,000	50,731,443,768
	2,602,012,672,984	50,731,443,768
<b>Long-term financial investments</b>		
Investment in subsidiaries (c)	9,233,271,509,348	9,043,271,509,348

**Masan Consumer Corporation**

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**(a) Trading securities**

	31/12/2025				1/1/2025			
	Quantity	Cost VND	Fair value VND	Allowance for diminution in value VND	Quantity	Cost VND	Fair value VND	Allowance for diminution in value VND
Corporate bonds	18,700,000	1,905,536,810,224	(*)	-	-	-	-	-
Certificates of deposit	4,950,000	495,275,862,760	(*)	-	-	-	-	-
		<u>2,400,812,672,984</u>				<u>-</u>		

The Company purchased these bonds for trading purpose over a short period of time. The bonds have remaining terms to maturity of 28 months from the end of the annual accounting period and earn interest rate of 4.1% per annum plus reference rate. These bonds are unsecured.

The Company purchased these certificates of deposit for trading purpose over a short period of time. The certificates of deposit have remaining terms to maturity of 21 months – 46 months from the end of the annual accounting period and earn interest rate of 4.4% per annum.

- (\*) The Company has not determined the fair value of the trading securities for disclosure in the separate financial statements because there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair value of the trading securities may differ from its carrying amount.

**(b) Held-to-maturity investments**

	31/12/2025 VND	1/1/2025 VND
Term deposits at banks	201,200,000,000	50,731,443,768

Held-to-maturity investments represented term deposits at banks with remaining terms to maturity of twelve months or less from the end of the accounting period.

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**(c) Held-to-maturity investments**

	31/12/2025		1/1/2025	
	% of equity owned and voting rights	Cost VND	% of equity owned and voting rights	Cost VND
<b>Investments in subsidiaries:</b>				
▪ Masan Food Company Limited (i)	100%	4,188,500,009,348	100%	3,998,500,009,348
▪ Masan Beverage Company Limited (ii)	100%	4,315,000,000,000	100%	4,315,000,000,000
▪ Masan Consumer (Thailand) Limited (iii)	99.99%	64,771,500,000	99.99%	64,771,500,000
▪ Masan HPC Company Limited (iv)	100%	605,000,000,000	100%	605,000,000,000
▪ Masan Innovation Company Limited (v)	100%	60,000,000,000	100%	60,000,000,000
		9,233,271,509,348		9,043,271,509,348

The Company has not determined the fair values of investments in subsidiaries for disclosure in the separate financial statements because there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair values of investments in subsidiaries may differ from their carrying amounts.

There was no allowance for diminution in value of investments in subsidiaries of the Company in these separate financial statements for the periods ended 31 December 2025 and 31 December 2024.

- (i) Masan Food Company Limited (“MSF”) has 11 subsidiaries and 1 associate: (1) Masan Industrial One Member Company Limited (“MSI”), (2) Viet Tien Food Technology One Member Company Limited (“VTF”), (3) Masan PQ Corporation (“MPQ”), (4) Masan HD One Member Company Limited (“MHD”), (5) Masan MB One Member Company Limited (“MMB”), (6) Masan HG One Member Company Limited (“MHG”), (7) Nam Ngu Phu Quoc One Member Company Limited (“NPQ”), (8) Masan Long An Company Limited (“MLA”), (9) Masan HN Company Limited (“HNF”), (10) Masan HG 2 Company Limited (“MH2”) and (11) Huong Giang Manufacturing Trading Services Company Limited (“HGC”) and an associate, Cholimex Food Joint Stock Company. In March 2025, MSF acquired 100% equity interest of HGC.
- (ii) Masan Beverage Company Limited has 4 subsidiaries, which include (1) VinaCafé Bien Hoa Joint Stock Company (“VCF”), (2) Vinh Hao Mineral Water Corporation (“VHC”), (3) Kronfa., JSC (“KRP”) and (4) Quang Ninh Mineral Water Corporation (“QNW”).
- (iii) Masan Consumer (Thailand) Limited (“MTH”) was established in 2016.
- (iv) Masan HPC Company Limited (“HPC”) has 1 subsidiary, Net Detergent Joint Stock Company (“NET”).
- (v) Masan Innovation Company Limited (“INV”) has 1 subsidiary Chanté Self - Service Laundry Company Limited (“CTE”).

MTH is incorporated in Thailand, Other subsidiaries are incorporated in Vietnam.

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Movements of the investments in subsidiaries during the period were as follows:

	<b>From 1/1/2025 to 31/12/2025 VND</b>	<b>From 1/1/2024 to 31/12/2024 VND</b>
Opening balance	9,043,271,509,348	8,716,171,509,348
Additions during the period	190,000,000,000	327,100,000,000
	<hr/>	<hr/>
Closing balance	9,233,271,509,348	9,043,271,509,348
	<hr/>	<hr/>

**6. Long-term loans receivable**

	<b>31/12/2025 VND</b>	<b>1/1/2025 VND</b>
Long-term loans receivable from related parties (*)	7,927,953,078,348	3,800,032,657,530
	<hr/>	<hr/>

(\*) These loans receivable from related parties were unsecured and earned annual interest as agree in these contracts during the period. These loans mature in December 2027 and September 2028.

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**7. Other receivables**

**(a) Other short-term receivables**

	<b>31/12/2025</b>	<b>1/1/2025</b>
	<b>VND</b>	<b>VND</b>
Amounts due from related parties:		
▪ Distributed profits receivable	313,296,085,000	105,807,343,158
▪ Deposits for warehouse rental	67,199,190,493	67,199,190,493
▪ Other receivables	5,403,274,115	-
Short-term deposits for investing activities <sup>(i)</sup>	400,000,000,000	-
Accrued interest receivable from deposits at banks and other investments	95,970,097,099	10,653,510,840
Short-term deposits for operating activities	19,274,778,720	3,461,810,000
Others	9,415,441,462	849,739,999
	910,558,866,889	187,971,594,490

**(b) Other long-term receivables**

	<b>31/12/2025</b>	<b>1/1/2025</b>
	<b>VND</b>	<b>VND</b>
Accrued interests receivable from related parties <sup>(ii)</sup>	41,882,739,726	-
Long-term deposits for investing activities <sup>(i)</sup>	-	3,600,000,000,000
Long-term deposits for operating activities	308,776,001	21,993,231,721
Accrued interests receivable from other investments	-	120,265,753,425
	42,191,515,727	3,742,258,985,146

(i) These short-term and long-term balances represented the amounts deposited to third parties under investment cooperation contracts. According to these contracts, these third parties committed to pay the Company a minimum rate of return as agreed in the investment cooperation contracts.

(ii) These represented interest income receivable from long-term loans provided to the related parties.

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**8. Inventories**

	31/12/2025		1/1/2025	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	101,927,093,468	-	69,907,002,557	-
Raw materials	56,731,765,686	(10,265,581,719)	90,405,277,840	(7,913,405,156)
Tools and supplies	718,570,705	-	1,200,620,574	(1,243,333)
Finished goods	66,525,362,282	(2,794,223,664)	79,896,620,562	(1,914,166,191)
Merchandise inventories	864,907,450,901	(18,301,842,321)	667,259,460,718	(23,340,887,802)
Goods on consignment	-	-	4,835,516,352	-
	<b>1,090,810,243,042</b>	<b>(31,361,647,704)</b>	<b>913,504,498,603</b>	<b>(33,169,702,482)</b>

Movements of the allowance for inventories during the period were as follows:

	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
Opening balance	33,169,702,482	13,589,896,134
Increase in allowance during the period	79,043,669,415	94,132,235,907
Allowance utilised during the period	(80,851,724,193)	(71,404,654,037)
Written back during the period	-	(3,147,775,522)
Closing balance	<b>31,361,647,704</b>	<b>33,169,702,482</b>

Included in inventories of the Company as at 31 December 2025 was VND31,362 million (1/1/2025: VND33,170 million) of slow-moving inventories.

Masan Consumer Corporation

Notes to the separate financial statements for the period ended 31 December 2025 (continued)

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9. Tangible fixed assets

	Leasehold improvements VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
<b>Cost</b>					
Opening balance	13,799,505,547	23,430,095,955	17,195,472,548	27,891,363,799	82,316,437,849
Additions during the period	-	386,697,139	-	401,141,415	787,838,554
Transfer from construction in progress	-	19,758,167,317	-	-	19,758,167,317
Disposal	(159,828,359)	(2,013,693,640)	-	(19,028,488,512)	(21,202,010,511)
Written off	-	(88,549,996)	-	-	(88,549,996)
Closing balance	13,639,677,188	41,472,716,775	17,195,472,548	9,264,016,702	81,571,883,213
<b>Accumulated depreciation</b>					
Opening balance	12,708,886,085	5,047,255,606	9,131,213,401	24,692,598,395	51,579,953,487
Charge for the period	179,279,911	3,434,527,740	2,376,089,851	1,306,010,297	7,295,907,799
Disposal	(159,828,359)	(809,564,530)	-	(19,005,187,458)	(19,974,580,347)
Written off	-	(88,549,996)	-	-	(88,549,996)
Closing balance	12,728,337,637	7,583,668,820	11,507,303,252	6,993,421,234	38,812,730,943
<b>Net book value</b>					
Opening balance	1,090,619,462	18,382,840,349	8,064,259,147	3,198,765,404	30,736,484,362
Closing balance	911,339,551	33,889,047,955	5,688,169,296	2,270,595,468	42,759,152,270

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**10. Intangible fixed assets**

	Software VND	Brand name VND	Total VND
<b>Cost</b>			
Opening balance	298,605,351,789	636,363,636	299,241,715,425
Transfer from construction in progress	1,405,324,605	-	1,405,324,605
Disposal	(62,960,000)	-	(62,960,000)
Closing balance	299,947,716,394	636,363,636	300,584,080,030
<b>Accumulated amortisation</b>			
Opening balance	286,807,800,134	636,363,636	287,444,163,770
Charge for the period	3,921,316,538	-	3,921,316,538
Disposal	(62,960,000)	-	(62,960,000)
Closing balance	290,666,156,672	636,363,636	291,302,520,308
<b>Net book value</b>			
Opening balance	11,797,551,655	-	11,797,551,655
Closing balance	9,281,559,722	-	9,281,559,722

**11. Construction in progress**

	From 1/1/2025 to 31/12/2025 VND
Opening balance	33,624,790,946
Additions during the period	46,281,710,556
Transfer to tangible fixed assets	(19,758,167,317)
Transfer to intangible fixed assets	(1,405,324,605)
Transfer to long-term prepaid expenses	(4,449,954,215)
Disposal	(6,349,028,796)
Closing balance	47,944,026,569

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**Notes to the separate financial statements for the period ended 31 December 2025**  
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**12. Long-term prepaid expenses**

	Tools and supplies VND	Loan arrangement costs VND	Prepaid office rental fees VND	Total VND
Opening balance	19,673,133,347	38,935,789,692	-	58,608,923,039
Additions during the period	2,365,622,718	3,407,620,000	1,447,432,337,020	1,453,205,579,738
Transfer from construction in progress	4,449,954,215	-	-	4,449,954,215
Disposals	(2,424,272,352)	-	-	(2,424,272,352)
Amortisation for the period	(8,955,004,112)	(9,073,587,787)	(47,543,397,930)	(65,571,989,829)
Closing balance	15,109,433,816	33,269,821,905	1,399,888,939,090	1,448,268,194,811

**13. Accounts payable to suppliers**

	31/12/2025 Cost/Amount within payment capacity VND	1/1/2025 Cost/Amount within payment capacity VND
Short-term	3,071,114,350,741	2,372,894,193,946

**14. Taxes payable to State Treasury**

	31/12/2025 VND	1/1/2025 VND
Corporate income tax	167,033,596,106	207,800,307,726
Value added tax	-	17,476,512,900
Personal income tax	4,702,719,003	19,521,163,108
Other taxes	911,236,989	1,127,169,960
	172,647,552,098	245,925,153,694

**Masan Consumer Corporation**

Notes to the separate financial statements for the period ended 31 December 2025

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	31/12/2025 VND	1/1/2025 VND
Advertising, promotion expenses and sales support	1,103,809,037,601	1,321,958,872,430
Logistic expense	144,784,734,459	119,431,985,609
Exhibition expense	71,998,668,235	137,555,296,686
Bonus and 13 <sup>th</sup> month salary	61,853,903,743	80,182,352,513
Sales discounts	41,954,264,695	79,765,855,254
Purchases of goods payables	40,525,975,984	44,236,486,112
Accrued information and technology expenses	38,518,199,669	33,019,827,318
Accrued interest expense	34,823,304,382	19,216,064,425
Market research expense	18,127,457,330	12,580,938,953
Others	109,525,211,983	94,434,687,543
	<hr/> 1,665,920,758,081	<hr/> 1,942,382,366,843

**16. Other payables****(a) Other short-term payables**

	31/12/2025 VND	1/1/2025 VND
Dividends payable	13,317,109,100	18,206,685,700
Obligation to share issues	6,792,055,000	1,675,150,000
Trade union fee, social, health and unemployment insurances	779,637,376	2,500,324,050
Others	5,833,569,832	137,244,516
	<hr/> 26,722,371,308	<hr/> 22,519,404,266

**(b) Other long-term payables**

	31/12/2025 VND	1/1/2025 VND
Long-term deposits received	27,253,496,324	28,165,212,773

**Masan Consumer Corporation**  
**Notes to the separate financial statements for the period ended 31 December 2025**  
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**17. Borrowings**

	1/1/2025 Carrying amount/ Amount within repayment capacity VND	Movements during the period		31/12/2025 Carrying amount/ Amount within repayment capacity VND
		Addition VND	Payment VND	
Short-term borrowings	6,445,000,000,000	15,590,000,000,000	(16,945,000,000,000)	5,090,000,000,000
Long-term borrowings	1,764,400,000,000	508,600,000,000	-	2,273,000,000,000
	8,209,400,000,000	16,098,600,000,000	(16,945,000,000,000)	7,363,000,000,000

**(a) Short-term borrowings**

	31/12/2025 VND	1/1/2025 VND
Short-term borrowings	5,090,000,000,000	6,445,000,000,000

**(b) Long-term borrowings**

	31/12/2025 VND	1/1/2025 VND
Long-term borrowings	2,273,000,000,000	1,764,400,000,000

Masan Consumer Corporation

Notes to the separate financial statements for the period ended 31 December 2025 (continued)

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18. Changes in owners' equity

	Share capital VND	Share premium VND	Treasury shares VND	Undistributed profits after tax VND	Total VND
<b>Balance as at 1 January 2024</b>	7,274,618,790,000	3,610,328,815,858	(994,666,327,121)	16,914,388,090,010	26,804,669,368,747
Share capital issued	80,913,000,000	38,426,600,000	-	-	119,339,600,000
Net profit for the period	-	-	-	6,659,858,562,921	6,659,858,562,921
Dividends(*)	-	-	-	(23,004,263,261,300)	(23,004,263,261,300)
<b>Balance as at 31 December 2024</b>	<b>7,355,531,790,000</b>	<b>3,648,755,415,858</b>	<b>(994,666,327,121)</b>	<b>569,983,391,631</b>	<b>10,579,604,270,368</b>
<b>Balance as at 1 January 2025</b>	7,355,531,790,000	3,648,755,415,858	(994,666,327,121)	569,983,391,631	10,579,604,270,368
Share capital issued	3,320,675,670,000	(601,100,000)	-	-	3,320,074,570,000
Net profit for the period	-	-	-	7,724,020,991,169	7,724,020,991,169
Dividends(*)	-	-	-	(2,628,623,585,000)	(2,628,623,585,000)
<b>Balance as at 31 December 2025</b>	<b>10,676,207,460,000</b>	<b>3,648,154,315,858</b>	<b>(994,666,327,121)</b>	<b>5,665,380,797,800</b>	<b>18,995,076,246,537</b>

(\*) The first advance dividend for the year of 2025 in accordance with the Company's General Meeting of Shareholders on 25 April 2025 with amount of VND2,628,624 million (2024: VND23,004,263 million)

**Masan Consumer Corporation****Notes to the separate financial statements for the period ended 31 December 2025  
(continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
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The Company's authorised and issued share capital are as follows:

	31/12/2025		1/1/2025	
	Number of shares	VND	Number of shares	VND
<b>Authorised and issued share capital</b>				
Ordinary shares	1,067,620,746	10,676,207,460,000	735,553,179	7,355,531,790,000
<b>Treasury shares</b>				
Ordinary shares	10,915,388	994,666,327,121	10,915,388	994,666,327,121
<b>Shares currently in circulation</b>				
Ordinary shares	1,056,705,358	10,567,053,580,000	724,637,791	7,246,377,910,000
<b>Share premium</b>		3,648,154,315,858		3,648,755,415,858

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividends as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. All rights of shares bought back by the Company are suspended until those shares are reissued.

Share premium represents the excess of the proceeds on issuance of shares over their par value less costs directly attribute to the issuance of new shares.

Movements of shares currently in circulation during the period were as follows:

	From 1/1/2025 to 31/12/2025		From 1/1/2024 to 31/12/2024	
	Number of shares	Par value VND	Number of shares	Par value VND
Opening balance – currently in circulation	724,637,791	7,246,377,910,000	716,546,491	7,165,464,910,000
New shares issued by cash	332,067,567	3,320,675,670,000	8,091,300	80,913,000,000
Closing balance – currently in circulation	1,056,705,358	10,567,053,580,000	724,637,791	7,246,377,910,000

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**20. Off balance sheet item**

**Foreign currencies**

	31/12/2025		1/1/2025	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	667,417	17,431,605,564	287,910	7,289,873,351

**21. Revenue from sale of goods and provision of services**

Total revenue represents the gross value of goods sold and provision of services exclusive of value added tax.

Net revenue comprised of:

	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
Total revenue	30,001,874,290,655	30,355,932,466,016
Less revenue deductions		
▪ Sales discounts	158,633,157,491	108,877,059,267
▪ Sales returns	87,665,823,919	106,804,465,840
	246,298,981,410	215,681,525,107
Net revenue	29,755,575,309,245	30,140,250,940,909

**22. Cost of sales and provision of services**

	From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND
Total cost of sales		
▪ Goods sold and services provided	22,078,524,065,561	22,524,870,472,151
▪ Allowance for inventories	70,647,619,040	90,984,460,385
	22,149,171,684,601	22,615,854,932,536

**Masan Consumer Corporation**  
**Notes to the separate financial statements for the period ended 31 December 2025**  
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**23. Financial income**

	<b>From 1/1/2025 31/12/2025 VND</b>	<b>From 1/1/2024 31/12/2024 VND</b>
Distributed profits from subsidiaries	6,363,221,400,000	4,872,022,203,874
Interest income from deposits at banks, trading securities and other investments	393,386,042,816	1,007,355,427,866
Interest income from related parties	399,803,160,544	296,605,808,220
Interest income from a third party	-	25,870,684,932
Foreign exchange gains	11,793,719,746	12,810,504,583
Other financial income	27,453,000	3,203,845
	7,168,231,776,106	6,214,667,833,320

**24. Financial expenses**

	<b>From 1/1/2025 to 31/12/2025 VND</b>	<b>From 1/1/2024 to 31/12/2024 VND</b>
Interest expense on borrowings from banks	381,294,290,553	212,939,727,601
Arrangement fees	12,504,566,393	3,202,311,308
Foreign exchange losses	1,890,232,670	4,057,133,614
Others	32,842,622,883	16,842,654,546
	428,531,712,499	237,041,827,069

**Masan Consumer Corporation**  
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**25. Selling expenses**

	<b>From 1/1/2025 to 31/12/2025 VND</b>	<b>From 1/1/2024 to 31/12/2024 VND</b>
Advertising, promotion and sale support expenses	3,953,387,272,303	4,016,883,518,078
Logistic expenses	904,006,162,146	825,288,727,378
Staff costs	466,647,589,102	514,559,619,626
Exhibition expenses	102,671,442,645	229,870,242,551
Leased line system and information technology services	37,205,946,876	36,158,290,283
Marketing research expense	42,865,121,805	41,108,474,924
Others	67,710,822,588	67,724,376,429
	5,574,494,357,465	5,731,593,249,269

**26. General and administration expenses**

	<b>From 1/1/2025 to 31/12/2025 VND</b>	<b>From 1/1/2024 to 31/12/2024 VND</b>
Staff costs	291,491,628,384	290,275,904,575
Office rental	119,806,470,184	68,725,652,028
Leased line system and information technology services	77,516,925,849	63,443,808,705
Research and development expenses	43,495,447,606	45,146,499,084
Depreciation and amortisation of fixed assets	8,305,816,289	7,159,131,649
Others	152,474,806,676	183,349,936,970
	693,091,094,988	658,100,933,011

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**27. Significant transactions with related parties**

During the period and as at the period ended, the Company has the following significant transactions and balances with their related parties:

Relationship	Nature of transactions	Transactions		Receivable/(payable)	
		From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND	31/12/2025 VND	1/1/2025 VND
<b>Ultimate parent company</b>					
Masan Group Corporation	Sale of goods	74,842,406	47,315,354	-	-
	Management fee	1,123,362,008	1,035,759,721	-	-
	Service fee recharge	13,567,309,932	45,574,223,556	(13,414,116,518)	(48,077,533,640)
	Interest income from bonds	82,739,814,300	-	-	-
<b>Intermediate parent companies</b>					
The SHERPA Company	Sale of goods	23,861,111	118,194,446	-	7,079,999
	Purchase of services	3,176,191,099	-	(3,493,810,209)	-
	Purchase of trading securities	1,868,389,200,000	-	-	-
The CrownX Corporation	Sale of goods	51,756,099	54,940,639	15,313,198	5,372,399
	Purchase of services	39,941,882,073	36,058,759,337	(33,483,567,522)	(27,499,305,295)
<b>Parent company</b>					
Masan Consumer Holdings Corporation (formerly known as MasanConsumerHoldings Company Limited)	Dividends declared	1,851,496,030,000	21,349,030,011,000	-	-
	Dividends paid by cash	1,851,496,030,000	21,349,030,011,000	-	-
	Capital contribution received	692,452,670,000	-	-	-
<b>Subsidiaries</b>					
Masan Food Company Limited	Distributed profits	4,713,296,085,000	3,973,539,758,874	213,296,085,000	103,811,343,158
	Capital contribution	190,000,000,000	327,100,000,000	-	-
Masan HPC Company Limited	Distributed profits	76,073,595,000	58,518,150,000	-	-

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Relationship	Nature of transactions	Transactions		Receivable/(payable)		
		From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND	31/12/2025 VND	as at 1/1/2025 VND	
Masan HD One Member Company Limited	Sale of goods	92,353,768,814	107,872,456,070	-	-	
	Sale of fixed assets	4,492,533	-	-	-	
	Purchase of goods	1,830,440,433,038	1,980,330,488,449	(302,637,607,151)	(160,555,421,037)	
Masan Industrial One Member Company Limited	Sale of goods	292,075,882,915	318,679,678,480	-	-	
	Sale of fixed assets	879,044,169	62,833,334	-	-	
	Purchases of goods and services	6,293,856,172,706	6,365,155,917,893	(594,580,844,413)	(452,939,254,491)	
	Loans provided, including conversion of interest income receivables to principal of loans receivable	1,078,787,401,641	568,856,219,177	2,976,643,620,818	1,897,856,219,177	
	Loans payment	-	370,000,000,000	-	-	
	Interest income from loans receivable	178,787,401,641	151,299,506,850	-	-	
	Collection of interest income from loans	-	59,118,904,110	-	-	
	Management fee	152,525,263	299,453,327	-	(323,409,594)	
	Masan MB One Member Company	Sale of goods	166,808,325,917	216,263,758,959	-	-
		Purchase of goods	4,866,916,255,448	5,433,836,722,690	(963,015,695,817)	(442,729,881,832)
Loans provided, including conversion of interest income receivables to principal of loans receivable		1,079,133,019,177	622,176,438,353	2,981,309,457,530	1,902,176,438,353	
Loans payment		-	320,000,000,000	-	-	
Interest income from loans receivable		179,133,019,177	145,306,301,370	-	-	
Collection of interest income from loans		-	51,129,863,014	-	-	

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Relationship	Nature of transactions	Transactions		Receivable/(payable)	
		From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND	31/12/2025 VND	as at 1/1/2025 VND
Viet Tien Food Technology One Member Company Limited	Sale of goods	-	8,360,010	-	-
Masan Beverage Member Company Limited	Distributed profits	1,573,851,720,000	839,964,295,000	100,000,000,000	1,996,000,000
Masan HG One Member Company	Sale of goods	279,392,115,778	259,312,923,780	-	-
	Sale of fixed assets	6,187,091,689	625,421,360	-	-
	Purchase of goods	4,825,268,929,208	4,182,377,063,627	(284,876,622,770)	(281,416,918,628)
Masan PQ Corporation	Sale of goods	-	20,660,329	-	-
	Purchase of goods	1,683,896,280	1,520,116,360	(1,004,206,454)	(272,775,859)
Nam Ngu Phu Quoc One Member Company Limited	Sale of goods	70,864,857	827,159,815	-	-
	Purchase of goods	21,260,692,309	135,324,173,533	-	(52,038,287,616)
VinaCafé Bien Hoa Joint Stock Company	Sale of goods	75,971,770,405	79,445,704,463	-	-
	Purchase of goods and services	2,304,954,232,579	2,214,707,362,156	(357,555,080,064)	(417,618,568,814)
Vinh Hao Mineral Water Corporation	Sale of goods	47,093,999	887,092,518	-	-
	Purchases of goods and services	447,337,057,269	441,174,796,370	(21,632,000,190)	(42,950,364,019)
Quang Ninh Mineral Water Corporation	Sale of goods	36,735,145	107,519,655	-	-
	Purchases of goods and services	211,739,972,476	227,983,745,422	(29,509,888,461)	(55,185,779,941)
Masan Consumer (Thailand) Limited	Sale of goods	51,381,391,362	51,480,258,136	12,946,100,781	9,065,015,760

**Masan Consumer Corporation**

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Relationship	Nature of transactions	Transactions		Receivable/(payable)	
		From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND	31/12/2025 VND	as at 1/1/2025 VND
Net Detergent Joint Stock Company	Sale of goods	13,377,889,484	8,225,885,067	-	-
	Purchase of goods and services	499,167,209,715	359,969,302,879	(39,059,614,690)	(18,114,013,543)
Chanté Self - Service Laundry Company Limited	Sale of goods	263,688,509	163,595,456	110,000,449	31,155,000
	Purchase of services	3,063,600,000	1,167,000	(275,724,000)	-
<b>Other related parties</b>					
Masan JinJu Joint Stock Company and its branch	Sales of goods and services	17,689,660,763	9,223,905,039	-	-
	Purchase of goods	1,595,411,382	1,166,994,398	(38,261,970)	(197,726,326)
	Payables for distribution services	-	-	(225,628,415,728)	(155,967,769,673)
	Distribution services revenue	64,034,573,590	58,364,765,999	-	-
	Sales and logistics support fees of distribution services	73,761,066,725	68,785,511,159	3,765,641,948	-
Masan Brewery PY One Member Company Limited	Sale of goods	139,377,961	69,887,669	-	-
Masan Brewery Distribution One Member Company Limited	Sale of goods	427,238,403	7,496,992,049	-	7,811,526,433
	Purchase of goods	1,202,620,910	890,504,948	-	-
	Management fee	21,374,268,687	31,288,842,882	23,347,932,339	34,417,727,170
	Payment in advance of goods	609,000	-	609,000	-
Masan Brewery HG One Member Company Limited	Sale of goods	85,806,154	697,456,640	-	485,816,575
	Purchases of services	113,454,540	18,909,090	(31,200,000)	(10,400,000)
Masan Brewery MB Company Limited	Purchase of services	5,628,000,000	5,733,000,000	(560,517,126)	(559,985,824)
	Deposits for warehouse rental	-	-	67,199,190,493	67,199,190,493

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Relationship	Nature of transactions	Transactions		Receivable/(payable)	
		From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND	31/12/2025 VND	as at 1/1/2025 VND
Masan MEATLife Corporation	Sale of goods	24,486,106	17,272,221	5,070,000	2,178,000
	Sale of fixed assets	-	1,424,423,807	-	-
	Management fee	22,471,558,955	21,679,311,294	3,492,497,149	9,565,972,082
MEATDeli HN Company Limited	Sale of good	108,914,511	63,493,332	27,587,930	6,096,000
MEATDeli Sai Gon Company Limited	Sale of goods	160,096,752	313,866,219	79,680,637	12,998,700
	Purchases of goods and services	1,721,794,952	9,942,268,329	-	(263,617,387)
3F Viet Food Company Limited and its branch	Sale of goods	-	9,074,074	-	-
	Purchase of goods	500,750	1,688,592	-	-
3F Viet Joint Stock Company and its branch	Sale of goods	280,108,379	170,284,294	270,765,049	3,240,000
Nui Phao Mining Company Limited	Sale of goods	1,091,844,046	1,112,853,611	109,399,707	141,031,618
Wincommerce General Commercial Services Joint Stock Company	Sale of goods	2,172,153,031,279	1,925,700,355,101	714,192,247,715	617,831,704,323
	Purchases of goods and services	589,610,097,590	583,870,396,849	(37,203,425)	(21,250,763)
	Prepayments for purchases of goods	32,128,550	37,000,000	32,128,550	37,000,000
	Office rental support fee	24,037,700,773	22,943,864,180	8,923,404,640	6,689,049,661
	Discounted payment and other sale support expenses payables	30,286,344,170	21,863,202,843	-	-
	Other receivables	-	-	17,000,000	17,000,000

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Relationship	Nature of transactions	Transactions		Receivable/(payable)	
		From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND	31/12/2025 VND	as at 1/1/2025 VND
Wineco Agricultural Investment Development and Production Limited	Purchase of goods	-	185,467,374	-	-
	Office rental support fee	-	336,911,040	-	-
Phuc Long Heritage Corporation	Sale of goods	1,890,926,945	1,819,937,663	188,508,307	274,680,000
	Purchase of goods	65,053,331	7,155,609,826	-	-
Mobicast Joint Stock Company	Sale of goods	-	-	-	-
	Purchase of services	6,156,850,184	6,061,031,268	-	(187,980,199)
The Supra Joint Stock Company	Sale of goods	2,930,311,501	251,496,622	26,394,700	16,011,603
	Sale of fixed assets	161,915,142	-	-	-
	Purchase of services	714,468,010,981	11,860,225,744	(120,364,004,557)	(448,438,425)
	Management fee	-	580,346,492	-	626,774,211
	Other payables	-	-	(3,000,000)	(3,000,000)
Zenith Investment Company Limited	Office rental and management fees	75,358,878,703	20,993,965,408	(10,151,914,962)	(23,093,361,949)
	Prepayments for office rental fee	-	-	1,399,888,939,090	-
	Purchase of trading securities	105,574,000,000	-	-	-
	Loans provided	1,970,000,000,000	-	1,970,000,000,000	-
	Interest income form loans receivable	41,882,739,726	-	41,882,739,726	-
The WinX Corporation	Purchase of services	835,142,186	-	-	-
Vietnam Technological and Commercial Joint Stock Bank <sup>(*)</sup>	Service fee recharge	-	6,743,062,666	-	(11,047,368,933)
	Sale of goods	3,646,778,132	-	772,895,150	-

**Masan Consumer Corporation**

**Notes to the separate financial statements for the period ended 31 December 2025 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

Relationship	Nature of transactions	Transactions		Receivable/(payable)	
		From 1/1/2025 to 31/12/2025 VND	From 1/1/2024 to 31/12/2024 VND	31/12/2025 VND	as at 1/1/2025 VND
Techcom Securities Joint Stock Company	Sale of trading securities	-	1,993,875,585,603	-	-
<b>Key management personnel</b>	Remuneration to key management personnel (*)	8,497,978,408	12,931,975,926	-	-

(\*) As at 31 December 2025 and 1 January 2025, the Company has current and term deposit accounts at Vietnam Technological and Commercial Joint Stock Bank at normal trading terms.

(\*\*) No board fees were paid to members of the Board of Directors and Audit Committee of the Company for the periods ended 31 December 2025 and 31 December 2024.

## 28. Post balance sheet events

In November 2025, the Company's Shareholders approved the resolution and authorised Company's Board of Directors to implement: (i) a plan to distribute treasury shares to existing shareholders at the rate of 1.03% (10,000:103) (01 share will entitle the holder to 01 right to receive shares distributed from treasury shares, and for every 10,000 rights, the holder will receive an additional 103 shares), and (ii) a plan to issue shares to increase charter capital from owners' equity at the rate of 21.47% (10,000:2,147) (01 share will entitles the holder to 01 right to subscribe for additional issued shares, and for every 10,000 rights, the holder will receive 2,147 additional issued shares). In January 2026 and as at the day of this report, the Company has completed to distribute the 10,882,805 treasury shares and issued the 226,872,799 ordinary shares to pay for bonus shares to increase its charter capital.

In December 2025, the Company's Board of Directors approved the resolution to the second advance dividends payment by cash for the year 2025 at the rate of 25% (VND2,500/share). The finalisation of the list of entitled shareholders is completed in January 2026. The recognition and settlement of the dividends take place once the list of entitled shareholders has been finalised. As at the date of this report, the payments of advance dividends have not yet been completed.

**Masan Consumer Corporation**

**Notes to the separate financial statements for the period ended 31 December 2025**

(continued)

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

Other than listed above, there have been no significant events occurred after the balance sheet date which would require adjustments or disclosures to be made in these separate financial statements.

26-01-2026

Prepared by:

  
Phan Thi Thuy Hoa  
Chief Accountant

Approved by

  
Huynh Viet Thang  
Chief Financial Officer



Nguyen Hoang Yen  
Authorised Representative

Số: 03./2025/GUQ-MS

Thành phố Hồ Chí Minh, ngày 01 tháng 01 năm 2025

## GIẤY ỦY QUYỀN

### BÊN ỦY QUYỀN:

Ông : **TRƯƠNG CÔNG THẮNG**  
Chức danh : Tổng giám đốc – Người đại diện theo pháp luật

### BÊN NHẬN ỦY QUYỀN:

Bà : **NGUYỄN HOÀNG YẾN**  
CCCD số : 001163038116, ngày cấp: 07/06/2023, nơi cấp: Cục CS QLHC về TTXH.



### NỘI DUNG ỦY QUYỀN

**Điều 1.** Bên Ủy quyền theo đây ủy quyền cho Bên Nhận ủy quyền và Bên Nhận ủy quyền đồng ý nhận ủy quyền thực hiện các công việc sau:

STT	Lĩnh vực	Diễn giải
1	Tài chính – Ngân hàng	<p>1.1. Toàn quyền quản lý, điều hành và sử dụng tài khoản tại Ngân hàng theo chính sách/quy định chung của Công ty bao gồm nhưng không giới hạn ở các quyền sau:</p> <p>1.1.1. Thực hiện các yêu cầu mở tài khoản, đóng tài khoản và thực hiện tất cả các giao dịch liên quan đến mở tài khoản tại các Ngân hàng (bao gồm nhưng không giới hạn: thay đổi thông tin tài khoản, thông tin dịch vụ ngân hàng điện tử; truy vấn thông tin giao dịch liên quan đến các tài khoản; thay đổi thông tin liên quan hồ sơ pháp lý như thay đổi giấy phép kinh doanh, điều lệ, thay đổi mẫu dấu, ...).</p> <p>1.1.2. Ký kết các Hợp đồng, thỏa thuận, hồ sơ, chứng từ liên quan đến tất cả các dịch vụ tài khoản (bao gồm nhưng không giới hạn: dịch vụ thẻ, SMS, dịch vụ ngân hàng điện tử, giao dịch qua Fax/Email, công văn phí giao dịch ngân hàng, ...).</p>

		<p>1.1.3. Ký kết các Hợp đồng trả lương, Hợp đồng/thỏa thuận dịch vụ/gói giải pháp tại Ngân hàng.</p> <p>1.1.4. Ký kết và phê duyệt các đề nghị trả nợ trước hạn/đến hạn khoản vay, trích tiền từ tài khoản thanh toán để trả nợ gốc, lãi vay, phí và các chi phí khác.</p> <p>1.1.5. Ký kết các công văn yêu cầu cung cấp hay xác nhận số dư với Ngân hàng; đối chiếu giao dịch và/hoặc số dư với Khách hàng, nhà cung cấp, Bên liên quan theo yêu cầu của Kiểm toán hay cơ quan chức năng.</p>
		<p>1.2. Ký kết các Hợp đồng mua bán ngoại tệ (spot, swap, hedging, option, future, ...) theo chính sách/quy định chung của Công ty.</p>
		<p>1.3. Ký kết và thực hiện các Hợp đồng tiền gửi, các thư rút trước hạn hợp đồng tiền gửi – không kể giá trị/loại tiền/kỳ hạn theo chính sách/quy định chung của Công ty.</p>
		<p>1.4. Ký kết các hợp đồng cầm cố, thế chấp tài sản theo chính sách/quy định chung của Công ty.</p>
		<p>1.5. Ký kết các biên bản định giá/tái định giá tài sản thế chấp, các biên bản bàn giao chứng từ cầm cố thế chấp, các báo cáo cập nhật tình hình tài sản thế chấp khi Ngân hàng yêu cầu; các chứng từ đăng ký giao dịch đảm bảo với cơ quan chức năng.</p>
		<p>1.6. Ký kết các hợp đồng tín dụng lần đầu cấp hạn mức và các sửa đổi, bổ sung, thay thế (nếu có) được phê duyệt theo Nghị quyết/Quyết định, quy chế công ty; ký kết các hợp đồng liên quan định kỳ gia hạn hàng năm để bổ sung vốn lưu động nếu hạn mức không đổi theo chính sách/quy định chung của Công ty.</p>
		<p>1.7. Ký kết các hợp đồng, hồ sơ, chứng từ liên quan đến tín dụng, vay vốn (bao gồm phát hành thư tín dụng, phát hành thư bảo lãnh, chiết khấu bộ chứng từ, giấy nhận nợ, gia hạn nợ, thay đổi lãi suất, ...); liên quan đến cầm cố thế chấp tài sản theo chính sách/quy định chung của Công ty.</p>

		<p>1.8. Ký kết và tái ký định kỳ hằng năm các hợp đồng khung liên quan chương trình Ngân hàng hỗ trợ nhà phân phối, nhà cung cấp theo chính sách/quy định chung của Công ty.</p> <p>1.9. Đại diện làm việc, giải quyết các tranh chấp, khiếu nại với Ngân hàng (nếu có).</p> <p>1.10. Ký kết các báo cáo định kỳ hàng quý cung cấp cho Ngân hàng để xếp hạng tín dụng.</p> <p>1.11. Ký các công văn, giấy tờ, báo cáo liên quan đến Tài chính (như Báo cáo tài chính, báo cáo tài chính soát xét và kiểm toán, ...); và thư từ khác gửi đến cơ quan có thẩm quyền liên quan đến các nội dung này.</p> <p>1.12. Chứng thực bản sao từ bản chính các tài liệu cung cấp cho Ngân hàng theo đúng quy định của Pháp luật và quy chế văn thư lưu trữ của Công ty.</p> <p>1.13. Ký các hồ sơ, giấy tờ liên quan tới: Các thủ tục đăng ký thuế, báo cáo thuế, thanh kiểm tra thuế bao gồm các tờ khai thuế, thông báo thuế, biên bản làm việc, công văn giải trình và các thư từ khác gửi cơ quan có thẩm quyền liên quan đến các nội dung này.</p> <p>1.14. Ký các giấy tờ phát sinh từ hoặc liên quan đến việc xác nhận/đối chiếu giao dịch và/hoặc số dư công nợ với Nhà cung cấp, Khách hàng và các Bên liên quan; nghĩa vụ thuế, phí, lệ phí, các khoản phạt hành chính với cơ quan nhà nước.</p> <p>1.15. Thực hiện và ký kết các tài liệu nội bộ liên quan đến vấn đề phê duyệt tài chính, thanh toán.</p> <p>1.16. Ký kết danh mục tài sản định kỳ hằng quý cung cấp cho Công ty Bảo Hiểm để cập nhật giá trị mua bảo hiểm rủi ro hàng tồn kho và tài sản.</p> <p>1.17. Ký các hợp đồng, hồ sơ, chứng từ giao dịch khác tại Ngân hàng.</p>
2	Ký Hợp đồng và hồ sơ, tài liệu	<p>2.1. Đại diện Bên ủy quyền ký kết các hợp đồng, thỏa thuận, hồ sơ chứng từ phát sinh trong quá trình hoạt động của Công ty:</p> <p>2.1.1. Ký hồ sơ, văn bản chào giá cạnh tranh, mời thầu, lựa chọn nhà thầu, duyệt giá, ... liên quan đến hoạt động mua hàng hóa, dịch vụ, công nghệ thông tin của Công ty.</p> <p>2.1.2. Ký các hợp đồng thương mại – mua/bán hàng hóa, dịch vụ, công nghệ thông tin; hợp đồng xuất khẩu, nhập khẩu; và tất cả các loại hợp đồng khác không kể giá trị.</p> <p>2.1.3. Ký hóa đơn, chứng từ và các giấy tờ khác liên quan đến việc thực hiện hợp đồng (<i>biên bản giao nhận, nghiệm thu, thanh lý, tờ khai xuất nhập khẩu, ...</i>).</p>

		<p>2.1.4. Ký các công văn, giấy tờ (bao gồm các giấy tờ liên quan tới: Công bố thông tin; báo cáo tài chính, báo cáo thuế, báo cáo kiểm toán, ...); thư từ, giấy giới thiệu, đơn, xin giấy phép, đăng ký sản phẩm; các hồ sơ, tài liệu, thủ tục liên quan đến nhãn hiệu, khiếu nại công nghiệp, quyền tác giả và các quyền sở hữu trí tuệ khác, quảng cáo, khuyến mại, vệ sinh an toàn thực phẩm; tờ khai xuất khẩu; sao y bản chính tài liệu và các văn bản hành chính khác.</p> <p>2.1.5. Ký các hợp đồng, tài liệu liên quan đến việc mua bán, chuyển nhượng cổ phần/phần vốn góp của Công ty trong các doanh nghiệp khác và các hồ sơ đăng ký liên quan.</p> <p>2.1.6. Ký các cam kết với các đối tác, khách hàng.</p> <p>2.2. Thanh toán các nghĩa vụ Hợp đồng, thỏa thuận, các nghĩa vụ thuế, phí, các nghĩa vụ tài chính khác với các bên thứ Ba liên quan và/hoặc cơ quan Nhà nước.</p>
3	Lao động	Ký kết Hợp đồng lao động, các Quyết định tuyển dụng, chuyển, bổ nhiệm, miễn nhiệm, khen thưởng, tạm đình chỉ công việc, nghỉ việc, chấm dứt Hợp đồng lao động, kỷ luật lao động, cam kết minh bạch đối với nhân viên trong Công ty.
4	Đại diện làm việc với Bên Thứ ba	Đại diện làm việc, giải quyết các tranh chấp, khiếu nại với đối tác, người tiêu dùng và các cơ quan có thẩm quyền theo quy định của Pháp luật; đưa ra các ý kiến, giải trình, cung cấp hồ sơ, tài liệu; ký và đóng dấu công ty lên các văn bản trong quá trình làm việc với các Bên thứ ba nêu trên.
5	Khác	<p>Ký và thực hiện các quyết định đầu tư tài sản cố định theo thẩm quyền quy định trong quy chế nội bộ, Điều lệ Công ty.</p> <p>Các quyết định thanh lý, hủy tài sản cố định, hàng hóa, nguyên vật liệu: Theo thẩm quyền quy định trong quy chế nội bộ và Điều lệ Công ty.</p>

**Ghi chú:** Đối với các giao dịch có giá trị lớn hơn 15% tổng tài sản của công ty căn cứ vào báo cáo tài chính năm gần nhất được kiểm toán hoặc báo cáo tài chính 06 tháng gần nhất được soát xét, Bên Nhận ủy quyền có trách nhiệm thông báo cho thư ký Hội đồng quản trị của Công ty trước khi thực hiện giao dịch để thư ký Hội đồng quản trị liên hệ bộ phận thực hiện các thủ tục liên quan đến công bố thông tin theo quy định tại Điểm m, Khoản 1, Điều 11 Thông tư 96/2020/TT-BTC và các văn bản hướng dẫn, sửa đổi, bổ sung Thông tư này.

**Điều 2:** Bên Nhận ủy quyền có trách nhiệm thực hiện những công việc trong phạm vi ủy quyền và theo chính sách/quy định chung của Công ty (nếu có), được phép ủy quyền lại nội dung Mục 1, Mục 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.1.6, Mục 4, Mục 5 Điều 1 cho Bên Thứ ba và chịu trách nhiệm pháp lý về việc ủy quyền lại trước Bên Ủy quyền.

**Điều 3:** Giấy ủy quyền này có hiệu lực kể từ ngày ký cho đến hết ngày 31/12/2026 hoặc khi có Thông báo/Giấy ủy quyền thay thế hoặc hủy bỏ giấy ủy quyền này. Giấy ủy quyền này thay thế cho các Giấy ủy quyền trước đó có cùng phạm vi ủy quyền. Giấy ủy quyền được lập thành 03 (ba) bản, các bản có giá trị pháp lý như nhau.

**BÊN ỦY QUYỀN**



**TRƯƠNG CÔNG THẮNG**

**BÊN NHẬN ỦY QUYỀN**

**NGUYỄN HOÀNG YẾN**

C.P. ★ HƯ

TRK